

# **EXHIBIT A**

Transaction Field Audit Bureau - Metro-NYC Regional Office  
Audit Division/Unit, Floor 4, 15 MetroTech Center, Brooklyn, NY 11201-3826

July 11, 2018

Initial Here

Century 21 Department Stores LLC  
22 Cortlandt St  
New York, NY 10007

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Taxpayer ID: [REDACTED]  
Audit Period: 12/01/2015 - 05/31/2018  
Tax Article(s): 28 & 29  
Case ID(s): X187212438

**We've scheduled an audit of your New York State Sales and Use Tax records.**

A Tax Department auditor will be at your place of business on **August 7, 2018 at 9:30 AM**. Please call your auditor, **Mrs. Vita Vasilenko**, at **(718) 208-1525** to confirm this initial conference, and to provide directions to your place of business. Please confirm receipt of this Information Document Request (IDR) by either contacting your auditor by phone at the number listed below or returning an initialed copy of this letter. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**What to expect**

In a sales and use tax audit, Tax Department auditors will review your books and records to confirm that you've complied with all applicable tax laws. At the initial conference, the auditor can answer any questions you may have about the audit process.

To learn more, see the enclosed Publication 130F, *The New York State Tax Audit—Your Rights and Responsibilities* and Publication 900, *Important Information for Business Owners*.

**Who should attend**

Any of your business's officers or employees who are familiar with your business operations should attend the initial conference. If you've authorized someone to appear on your behalf during the audit, make sure that they bring a completed Power of Attorney (Form POA-1, available on our website, [www.tax.ny.gov](http://www.tax.ny.gov)) to the meeting.

**What books and records you must provide**

You must show any and all documentation in auditable form and electronic form (if available) which supports the returns as filed. The enclosed IDR describes the books and records that you must have available at the initial conference. Please record the date each item is provided to the auditor in the "Date(s) Provided" column. Please also note what items are unavailable.

If records are voluminous, please discuss the IDR with the auditor. Audit techniques, as described in Pub 130F, can also be discussed at that time. The auditor may ask you to provide only a few items at the initial conference, or they may ask for specific records and information *in addition* to the items on the IDR.

Be sure to have ***all* exemption certificates** available at the initial conference. The auditor may **disallow** any certificates that:

- you do not provide; or
- are not properly completed.

**Other taxes**

This audit will focus on ***sales and use tax***. In the course of the audit, we may learn of issues regarding other kinds of taxes, such as personal income tax or corporation tax. If so, the Tax Department may expand the scope of the audit and conduct a multi-tax audit or a separate tax audit. If so, you must provide the auditors with records pertaining to these other taxes.

**Communication by secure e-mail**

The Tax Department's secure e-mail program allows taxpayers and their representatives to communicate electronically with auditors and to transfer data files quickly and securely. Please let your auditor know if you're interested in registering for the program.

**Questionnaire**

We've enclosed one or more questionnaires requesting information about your business. Please fill them out and return them by mail to the address above. You may also complete the forms and give them to the auditor at the initial conference. The information that you provide on the questionnaires will help the audit process.

Supervisor name: Mr. William Frederick

Supervisor phone: (347) 390-7297

Enclosures: Assistance Information Flasher

Information Document Request #01

Publication 130F

Publication 900

Computer Audit Feasibility Questionnaire

Responsible Person Questionnaire

Sales Tax Questionnaire